## ABSTRACT

A polymer foam having a specific gravity of from 0.05 to 0.5 and comprising a plurality of cells defined by cell walls which constitute a polymer matrix, wherein the polymer matrix is comprised of 5 to 100 parts by weight of (A) a hydrogenated copolymer obtained by hydrogenating an unhydrogenated copolymer which contains at least one copolymer block S comprised of vinyl aromatic monomer units and conjugated diene monomer units, and 95 to 0 part by weight of (B) at least one polymer selected from the group consisting of an olefin polymer and a rubbery polymer, and wherein at least one peak of loss tangent ( $\tan \delta$ ) is observed at -40 °C to lower than -10 °C in a dynamic viscoelastic spectrum obtained with respect to the hydrogenated copolymer (A).